

**EXHIBIT "1"**  
**SILVER POINT RULE 3018**  
**CLAIMS CHART**

Claim No.	Claimant	Record Owner as of Nov. 26, 2007
	Hill & Knowlton Inc, and Hill and Knowlton Brasil Ltda.	Hill & Knowlton Inc., and Hill and Knowlton Brasil Ltda.
	Sagami America Ltd.	SagamiAmerica Ltd.
8569	Bell Anderson & Sanders LLC	Bell Anderson & Sanders LLC
9981	Brown & Sharpe Inc	Brown & Sharpe Inc.
2249	C&E Sales Inc.	C&E Sales Inc.
14661	Cooper-Standard Automotive, Inc.	Cooper Standard Automotive, Inc.
	GGB LLC	GGB LLC
331/9219	Greystone of Lincoln, Inc.	Greystone of Lincoln, Inc.
14109	Kensa LLC	Kensa LLC
9756	Koyo Corporation of USA	Koyo Corporation of USA
9882	American Online Inc.	Liquidity Solutions Inc as Assignee of American Online Inc as Agent for SPCP Group LLC
15492	Bardons & Oliver Inc.	Liquidity Solutions d/b/a Revenue Management
1201	Electronic Solutions, Inc.	Electronic Solutions Inc.
15476	Fairway Spring Co. Inc.	Liquidity Solutions d/b/a Revenue Management
7288	Standex Electronic Inc.	Capital Markets
	Mcnaughton McKay Electric Co. of Ohio	Mcnaughton McKay Electric Co. of Ohio
12227	Mcnaughton McKay Electric Co. of Ohio	Mcnaughton McKay Electric Co. of Ohio
12226	Mcnaughton McKay Electric Co. of Ohio	Mcnaughton McKay Electric Co. of Ohio
12228	Mcnaughton McKay Electric Co. of Ohio	Mcnaughton McKay Electric Co. of Ohio
16561	Mcnaughton McKay Electric Co. of Ohio	Mcnaughton McKay Electric Co. of Ohio
9652	Means Industries Inc.	Means Industries Inc.
11646	Milliken & Company	Milliken & Company
15361	Multi Tool Inc	Multi Tool
12185	Muskegon Casting Corp.	Muskegon Casting Corp.
12186	Muskegon Casting Corp.	Muskegon Casting Corp.
16557	Penn Aluminum International Inc.	Penn Aluminum International Inc.
12187	Port City Die Cast Company	Port City Die Cast Company
14262	Robin Industries, Inc.	Robin Industries, Inc.-Berline Div
14264	Robin Industries, Inc.	Robin Industries, Inc.-Elasto Tech Div.
14265	Robin Industries, Inc.	Robin Industries, Inc.-Cleveland Div.
14267	Robin Industries, Inc.	Robin Industries, Inc.-Technical Service Group

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14271	Robin Industries, Inc.	Robin Industries, Inc.-Freicksburg Facility
14274	Robin Industries, Inc.	Robin Industries, Inc.-Holmco Div.
14270	Robin Mexicana, S. de R.L. de C.V.	Robin Mexicana, S. de R.L. de C.V.
4000	Superior Industries International Inc.	Superior Industries International Inc.
10398	Sheffield Measurement Inc.	Liquidity Solutions Inc dba Revenue Management as assignee of Applied Handling Inc
10016	Venture Plastics Inc.	Venture Plastics Inc.
2464	Zylux Acoustic Corp.	Liquidity Solutions d/b/a Revenue Management
	Atmosphere Heat Treating Inc.	Atmosphere Heat Treating Inc.
10394	Heraeus Inc.	Liquidity Solutions Inc
11853	Malvern Instruments Inc.	Liquidity Solutions Inc
7578	Micron Semiconductor Products Inc.	Micron Semiconductor Products Inc.
12031	Mid South Electronics Inc.	Mid South Electronics Inc.
8442	Neun H P Co. Inc.	Capital Markets
2583	McCann Erickson Inc.	McCann Erickson Inc.
	Senko America Corporation	Senko America Corporation
	Stanley Electric Sales of America, Inc.	Stanley Electric Sales of America, Inc.
	Stanley Electric Sales of America, Inc.	Stanley Electric Sales of America, Inc.
	Toko America, Inc.	Toko America, Inc.
	West Virginia Polymer Corp.	CLAIM WITHDRAWN
	Concorde Group S.A. de C.V.	Concorde Group S.A. de C.V.
	Epcos Inc.	Epcos Inc.
12163	Eva Orlick	Eva Orlick
	Lem Industries Inc.	No Claim Found
	Magnesium Elektron, Inc.	Magnesium Elektron, Inc.
	Valmark Industries Inc	Valmark Industries Inc
9472	Rasselstein GmbH	Rasselstein Hoesch GmbH (Claim Expunged)
	Summit Polymers Inc.	Summit Polymers Inc.
	A-OK Liquidation Inc. f/k/a A-OK Controls Engineering Inc.	No Claim Found
	Warren City Utility Services	CLAIM WITHDRAWN
585	Wabash Technologies Inc.	Wabash Technologies Inc.
12007	Alcoa Automotive	Alcoa Automotive and SPCP
12006	Alumax Mill Products Inc.	Alumax Mill Products Inc. and SPCP